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ST. LANDRY COMMUNITY SERVICES, INC.
OPELOUSAS, LOUISIANA
FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2005 AND 2004

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 1-11-2006

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JOHN S. DOWLING & COMPANY
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

Russell J. Stelly, CPA
Chizal S. Fontenot, CPA
James L. Nicholson, Jr., CPA
G. Kenneth Pavy, II, CPA
Michael A. Roy, CPA
Lisa Trouille Manuel, CPA

Dana D. Quebedeaux, CPA

John S. Dowling, CPA
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
St. Landry Community Services, Inc.
Opelousas, Louisiana

We have audited the accompanying statements of financial position of St. Landry Community Services, Inc., a nonprofit corporation, as of June 30, 2005 and 2004, and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of St. Landry Community Services, Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of St. Landry Community Services, Inc., as of June 30, 2005 and 2004, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated December 15, 2005 on our consideration of the St. Landry Community Services, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audits.

Our audits were performed for the purpose of forming an opinion on the financial statements taken as a whole. The schedule listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of St. Landry Community Services, Inc. Such information has been subjected to the auditing procedures applied in the audits of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

John S. Dowling & Company

Opelousas, Louisiana
December 15, 2005

ST. LANDRY COMMUNITY SERVICES, INC.
OPELOUSAS, LOUISIANA
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2005 AND 2004

	TEMPORARILY RESTRICTED										TOTAL	
	UNRESTRICTED		PROJECT BART		MID-SOUTH		SONS AND DAUGHTERS		CREDIT UNION		(MEMORANDUM ONLY)	
	2005	2004	2005	2004	2005	2004	2005	2004	2005	2004	2005	2004
ASSETS												
Cash and cash equivalents	\$10,759	\$113,311			\$2,820		\$2	\$61,244	\$205,236	\$73,275	\$215,997	\$250,650
TANF funds receivable							54,005				54,005	
Due from unrestricted										145,297		145,297
Due from Save Our Sons												
and Daughters	386	36,395		\$42,090							386	78,485
Total current assets	11,145	149,706		42,090	-0-	2,820	54,007	61,244	205,236	218,572	270,388	474,432
Office furniture and equipment, net	25,295	2,008		27,226			32,947	43,352			58,242	72,586
Total noncurrent assets	25,295	2,008		27,226	-0-	-0-	32,947	43,352	-0-	-0-	58,242	72,586
Total assets	36,440	151,714	-0-	69,316	-0-	2,820	86,954	104,596	205,236	218,572	328,630	547,018
LIABILITIES AND NET ASSETS												
LIABILITIES												
Bank overdraft			\$32,975				\$11,721	\$6,324			\$15,048	\$32,975
Accounts payable	\$3,327	\$3,970	854								36	11,148
Accrued travel	36											
Payroll withholdings payable							395	885			395	885
Unemployment payable							771	1,487			771	1,487
Due to unrestricted							386	36,395			386	36,395
Due to Project Bart								42,090				42,090
Due to Credit Union		145,297										145,297
Total current liabilities	3,363	149,267	-0-	33,829	-0-	-0-	13,273	87,181	-0-	-0-	16,636	270,277
NET ASSETS												
Unrestricted, undesignated	33,077	2,447									33,077	2,447
Temporarily restricted												
Mid-South contribution					\$2,820							
Save Our Sons and Daughters							73,681	17,415			73,681	17,415
Project Bart												
Credit Union									\$205,236	\$218,572	205,236	35,487
Total net assets	33,077	2,447	-0-	35,487	-0-	2,820	73,681	17,415	205,236	218,572	311,994	218,572
Total liabilities and net assets	36,440	151,714	-0-	69,316	-0-	2,820	86,954	104,596	205,236	218,572	328,630	547,018

The accompanying notes are an integral part of these financial statements.

ST. LANDRY COMMUNITY SERVICES, INC.
OPELOUSAS, LOUISIANA
STATEMENTS OF ACTIVITIES - UNRESTRICTED
FOR THE YEARS ENDED JUNE 30, 2005 AND 2004

	<u>2005</u>	<u>2004</u>
<u>REVENUES AND OTHER SUPPORT</u>		
State grants		
Governor's Office of Urban Affairs and Development	\$160,000	\$160,000
Louisiana Department of Education	170,000	187,387
Interest income	1,530	587
Donations	500	
Pax TV revenue	4,000	
Miscellaneous	749	
<u>Total revenues and other support</u>	<u>336,779</u>	<u>347,974</u>
<u>EXPENSES</u>		
<u>Administrative</u>		
Personnel - salaries	49,016	49,216
Personnel - fringe benefits	4,737	4,618
Telephone and postage	1,507	2,388
Rent, utilities, and janitorial service	2,350	5,000
Audit	2,800	3,500
Office supplies	1,165	2,877
Depreciation	6,095	994
Travel	604	361
Equipment rental and repair	463	
Bank charges	9	
Miscellaneous	1,853	1,325
<u>Total administrative</u>	<u>70,599</u>	<u>70,279</u>
<u>Direct Services</u>		
Opelousas Junior Police Program mini-grant		3,000
Palmetto VISTA mini-grant	1,000	470
Christ the King Church -		
Black History Museum mini-grant	1,000	470
Sunset/Grand Coteau MLKC		250
St. Marks Methodist Women	750	250
First Cooperative FC Union		73,275
Washington Elementary School mini-grant	1,000	470
Fr. Pierre Lebeau Community Center	3,000	940
Southern Development Foundation	1,000	300
St. Landry Parish School Board		4,552
Sunset Elementary	1,000	470
Project Home Grown	2,500	1,600
Northwest High School	1,500	1,140

Continued on next page.

The accompanying notes are an integral part of these financial statements.

ST. LANDRY COMMUNITY SERVICES, INC.
OPELOUSAS, LOUISIANA
STATEMENTS OF ACTIVITIES - UNRESTRICTED - CONTINUED
FOR THE YEARS ENDED JUNE 30, 2005 AND 2004

	<u>2005</u>	<u>2004</u>
<u>EXPENSES</u> - Continued		
<u>Direct Services</u> - Continued		
North Central High	\$1,500	\$940
Thensted Outreach Center	3,000	940
Community Family Life Center	7,500	940
KOC2 103.7 FM		650
Save Our Sons and Daughters	2,000	1,150
Grand Coteau Elementary	1,000	470
Plaisance Elementary	1,000	470
Project P.A.S.S.	170,000	187,387
VITA	7,500	
St. Landry Sexual Assault	7,500	
SLCS Music Intelligence	6,140	
Youth Group Field Trip	6,500	
Southwest Primary Healthcare	3,000	
Back to School Expense	7,176	
CCAH African Americans	6,000	
Keystone Lodge #196	1,500	
I.C.O.N.S.	7,500	
Casa of Acadiana	5,000	
Opelousas Developmental Center	3,000	
Living Waters Community Development	3,000	
Holy Ghost Diner	3,500	
Faith House	7,500	
Women of Destiny	5,000	
Acadiana Legal Services	6,000	
Daughters of Destiny Ministries	1,000	
Kiddie Korral	1,750	
<u>Total direct services</u>	<u>287,316</u>	<u>280,134</u>
<u>Nonprogram Costs</u>	<u>5</u>	<u>5</u>
<u>Total expenses</u>	<u>357,920</u>	<u>350,418</u>
<u>DEFICIENCY OF REVENUES UNDER EXPENSES</u>	<u>(21,141)</u>	<u>(2,444)</u>
<u>OTHER INCREASES (DECREASES)</u>		
Transfer from Project Bart	35,615	2,674
Transfer from/to Credit Union	13,336	(145,297)
Transfer from restricted assets	2,820	
<u>Total other increases (decreases)</u>	<u>51,771</u>	<u>(142,623)</u>
<u>Change in Net Assets</u>	<u>30,630</u>	<u>(145,067)</u>
<u>NET ASSETS, beginning of year</u>	<u>2,447</u>	<u>147,514</u>
<u>NET ASSETS, end of year</u>	<u>33,077</u>	<u>2,447</u>

The accompanying notes are an integral part of these financial statements.

ST. LANDRY COMMUNITY SERVICES, INC.
OPELOUSAS, LOUISIANA
STATEMENTS OF ACTIVITIES - TEMPORARILY RESTRICTED
FOR THE YEARS ENDED JUNE 30, 2005 AND 2004

	PROJECT BART		MID-SOUTH		SAVE OUR SONS AND DAUGHTERS		CREDIT UNION	
	2005	2004	2005	2004	2005	2004	2005	2004
REVENUES AND OTHER SUPPORT								
Federal grant					\$279,989	\$181,768		
State grant								
Louisiana Department of Education		\$167,662						\$73,275
Mini-grant						1,150		73,275
Total revenues and other support	-0-	167,662	-0-	-0-	279,989	182,918	-0-	73,275
EXPENSES								
Administrative								
Personnel - salaries		2,500			17,500	17,675		
Personnel - fringe benefits		191			1,551	1,538		
Staff development					240			
Consultant		7,625			150	400		
Telephone and postage					1,965	405		
Rent, utilities, and janitorial service					4,237	8,312		
Accounting/audit		3,700			700			
Office supplies					1,328	1,145		
Depreciation		720			10,404	8,502		
Travel					1,519	573		
Other					255	152		
Total administrative	-0-	14,736	-0-	-0-	39,849	38,702	-0-	-0-
Direct Services								
Salaries		82,072			91,527	108,392		
Fringe benefits		8,617			9,915	15,975		
Staff development					1,915	2,264		
Classroom supplies	11	12,039			33,519	34,339		
Bus driver mileage					17,571	16,780		
Tee shirts					1,498			

Continued on next page.

The accompanying notes are an integral part of these financial statements.

ST. LANDRY COMMUNITY SERVICES, INC.
OPELOUSAS, LOUISIANA

STATEMENTS OF ACTIVITIES - TEMPORARILY RESTRICTED - CONTINUED
FOR THE YEARS ENDED JUNE 30, 2005 AND 2004

	<u>PROJECT BART</u>		<u>MID-SOUTH</u>		<u>SAVE OUR SONS AND DAUGHTERS</u>		<u>CREDIT UNION</u>	
	<u>2005</u>	<u>2004</u>	<u>2005</u>	<u>2004</u>	<u>2005</u>	<u>2004</u>	<u>2005</u>	<u>2004</u>
<u>EXPENSES - Continued</u>								
Direct Services - Continued								
Repair and maintenance					\$2,665	\$2,300		
Insurance		\$406			1,358	1,402		
Field trip expense		6,525			22,012	20,712		
Travel		2,346				154		
Equipment rental		2,760			1,756			
Total direct services	\$11	114,765	-0-	-0-	183,736	202,318	-0-	-0-
Total expenses	11	129,501	-0-	-0-	223,585	241,020	-0-	-0-
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES</u>	(11)	38,161	-0-	-0-	56,404	(58,102)	-0-	\$73,275
<u>OTHER INCREASES (DECREASES)</u>								
Transfer to Urban Affairs	(35,614)	(2,674)	\$(2,820)				\$(13,336)	145,297
Transfer from Urban Affairs								
Transfer from Save our Sons and Daughters	138				(138)			
Total other increases (decreases)	(35,476)	(2,674)	(2,820)	-0-	(138)	-0-	(13,336)	145,297
Change in Net Assets	(35,487)	35,487	(2,820)		56,266	(58,102)	(13,336)	218,572
<u>TEMPORARILY RESTRICTED NET ASSETS, beginning of year</u>	35,487		2,820	\$2,820	17,415	75,517	218,572	
<u>TEMPORARILY RESTRICTED NET ASSETS, end of year</u>	-0-	35,487	-0-	2,820	73,681	17,415	205,236	218,572

The accompanying notes are an integral part of these financial statements.

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ST. LANDRY COMMUNITY SERVICES, INC.
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2005 AND 2004

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. NATURE OF ACTIVITIES

St. Landry Community Services, Inc. is a nonprofit corporation whose primary purpose is to encourage the formation and maintenance of two-parent families through the provision of supervised, structured out-of-school activities for students to reduce out of wedlock births. The program provides homework assistance to approximately one hundred fifty students ages nine through fourteen. St. Landry Community Services, Inc. also sponsors after school church-based tutorial programs and supports worthwhile eligible community programs. Support for St. Landry Community Services, Inc. comes primarily from the Governor's Office of Urban Affairs and Development of the State of Louisiana and the Save Our Sons and Daughters Program through the Louisiana Department of Education.

B. BASIS OF ACCOUNTING

The financial statements of St. Landry Community Services, Inc., have been prepared on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

Purchases of operating supplies are regarded as expenditures at the time purchased and inventories of such supplies (if any) are not recorded as assets at the close of the fiscal year, unless material.

C. PROPERTY AND EQUIPMENT

Fixed assets are recorded at cost. Donated assets are recorded at fair market value. Such donated assets are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Depreciation is computed using the straight-line method based on the estimated useful life of each asset. Average lives for video libraries, and office furniture and equipment are estimated to be 5-7 years. Maintenance and repairs are charged to operations when incurred.

D. ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

E. INCOME TAXES

St. Landry Community Services, Inc. is a nonprofit corporation exempt from income taxes under the Internal Revenue Code Section 501(c)(4) and similar provisions of the State Code. Therefore, no provision for income taxes has been made.

ST. LANDRY COMMUNITY SERVICES, INC.
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2005 AND 2004

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

F. BUDGET ACCOUNTING

St. Landry Community Services, Inc., prepares a budget on the cash basis which is approved by the funding agency.

G. STATEMENTS OF CASH FLOWS

For purposes of reporting the statements of cash flows, all highly liquid investments with a maturity of three months or less are considered to be cash equivalents.

H. COMPENSATED ABSENCES

Annual leave of fifteen (15) working days with pay is granted to the Coordinator and ten (10) working days with pay to the Secretary/Receptionist. Annual leave for all employees is required to be used by December of each year. There is no carry-over of annual leave.

All employees are entitled to a maximum of ten (10) days absences per year for sick leave. Any unused days shall be accumulated up to twenty (20) days a year. Employees are not paid for accumulated sick leave.

I. CONTRIBUTIONS

In accordance with SFAS NO. 117, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions.

J. MEMORANDUM ONLY - TOTAL COLUMNS

Total columns on the accompanying statement of financial position are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE (2) - CASH

The book value of cash and cash equivalents for June 30, 2005 and 2004 consist of the following:

	<u>2005</u>	<u>2004</u>
Cash in noninterest-bearing account	\$10,761	\$148,598
Cash in interest-bearing accounts	<u>205,236</u>	<u>69,077</u>
	<u>215,997</u>	<u>217,675</u>

St. Landry Community Services, Inc.'s cash is not fully secured by federal depository insurance.

ST. LANDRY COMMUNITY SERVICES, INC.
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2005 AND 2004

NOTE (3) - RETIREMENT PLAN

Employees of St. Landry Community Services, Inc. are on the Social Security Retirement System.

NOTE (4) - OFFICE FURNITURE AND EQUIPMENT

The following is a summary of office furniture and equipment at June 30, 2005 and 2004:

	TEMPORARILY RESTRICTED					
	UNRESTRICTED		SAVE OUR SONS AND DAUGHTERS		PROJECT BART	
	2005	2004	2005	2004	2005	2004
Video library	\$6,007		\$17,706	\$17,706		\$6,007
Office furniture and equipment - at cost or fair market value	41,857	\$17,769	34,659	34,659		21,939
Accumulated depreciation	(22,569)	(15,761)	(19,418)	(9,013)		(720)
<u>Net</u>	<u>25,295</u>	<u>2,008</u>	<u>32,947</u>	<u>43,352</u>	<u>-0-</u>	<u>27,226</u>
Depreciation expense	\$5,095	\$994	\$10,404	\$8,502	<u>-0-</u>	\$720

The cost of office furniture and equipment at June 30, 2005 and 2004 includes a copier donated to St. Landry Community Services, Inc. in a prior year with a fair market value of \$2,400.

NOTE (5) - NONPROGRAM COSTS

The nonprogram costs at June 30, 2005 and 2004 consist of the following:

	2005	2004
Filing fees	\$5	\$5
	<u>5</u>	<u>5</u>

NOTE (6) - TEMPORARILY RESTRICTED NET ASSETS

During the fiscal year ended June 30, 1996, St. Landry Community Services, Inc. received a grant of \$5,000 to support the development of a model program which would empower parents and other adults to encourage and motivate children and youth. Grant money in the amount of \$2,180 was expended in prior years. The remainder of \$2,820 was expended in the current year.

During the current fiscal year, St. Landry Community Services, Inc. received a grant through the Federal program called "Temporary Assistance for Needy Families" (TANF), CFDA #93.558. The objective of the Community Services program is to provide homework assistance and after school tutoring to students of ages nine through fourteen. The grant is reimbursed to St. Landry Community Services, Inc. based on the number of students and contact hours submitted. Money accumulated for the Credit Union also remains temporarily restricted as of June 30, 2005.

ST. LANDRY COMMUNITY SERVICES, INC.
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2005 AND 2004

NOTE (7) - CONCENTRATIONS OF CREDIT RISK

St. Landry Community Services, Inc. maintains cash in a local bank which may, at the time of initial receipt, exceed the FDIC limits.

Credit risk for revenue is concentrated as well because of the volume of business transacted with a particular grantor.

NOTE (8) - UNCERTAINTIES AND CONTINGENCIES

St. Landry Community Services, Inc. received notification from the Governor's Office of Urban Affairs and Development that the Credit Union funds not expended must be returned to the State. The State Commissioners of Administration has, however, agreed to allow the money to be reallocated to St. Landry Community Services, Inc. for programs geared toward after-school tutorial and other approved programs. As of the opinion date December 15, 2005, the State has not finalized a plan for these funds.



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REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT
AUDITING STANDARDS

To the Board of Directors
St. Landry Community Services, Inc.
Opelousas, Louisiana

We have audited the financial statements of St. Landry Community Services, Inc., a nonprofit organization, as of and for the year ended June 30, 2005, and have issued our report thereon dated December 15, 2005. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered St. Landry Community Services, Inc.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether St. Landry Community Services, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended solely for the information and use of the Board of Directors, management and the Governor's Office of Urban Affairs and Development of the State of Louisiana and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

John S. Dowling & Company

Opelousas, Louisiana
December 15, 2005

ST. LANDRY COMMUNITY SERVICES, INC.
OPELOUSAS, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2005

Section I - Internal Control and Compliance Material to the Financial Statements

N/A

Section II - Internal Control and Compliance Material to Federal Awards

N/A

Section III - Management Letter

N/A